

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

IN RE: CIRCUIT CITY STORES, INC.,  
*et al.*,  
Debtors.

Case No. 08-35653  
Chapter 11  
Jointly Administered

**ORDER ON DEBTORS' FORTY-EIGHTH,  
FORTY-NINTH, AND FIFTIETH OMNIBUS OBJECTIONS**

Upon consideration of (i) the Debtors' Forty-Eighth Omnibus Objection to Certain Administrative Expenses and 503(b)(9) Claims and Motion for (I) Authority to Setoff Against Such Expenses and Claims and (II) a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference (Docket No. 5211; the "48th Omnibus Objection"), (ii) the Debtors' Forty-Ninth Omnibus Objection to Certain Administrative Expenses and 503(b)(9) Claims and Motion for (I) Authority to Setoff Against Such Expenses and Claims and (II) a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference (Docket No. 5212; the "49th Omnibus Objection"), and (iii) the Debtors' Fiftieth Omnibus Objection to Certain Administrative Expenses and Motion for (I) Authority to Setoff Against Such Expenses and (II) a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference (Docket No. 5213; the "50th Omnibus Objection" and together with the 48th and 49th Omnibus Objections, the "Objections"), the responses thereto (Docket Numbers 5382, 5415, 5423, 5426, 5474, 5476, 5481, 5485, 5493, 5494, 5501, 5509, 5512, 5518, 5530, 5533, 5534, 5558, 5563 & 5809; collectively, the "Responses") of the respondents (the "Respondents") and the omnibus replies thereto (Docket Numbers 5619 & 5620; together, the "Replies"); and the Court having reviewed the Objections, the Responses and the Replies; and the Court having considered the arguments advanced by the

Debtors and the Respondents at the hearing held on November 12, 2009; and upon the record herein, and after due deliberation thereon; and good and sufficient cause appearing therefore as set out in the Court's Memorandum Opinion<sup>1</sup> entered on this date, it is hereby,

**ORDERED, ADJUDGED AND DECREED THAT:**

1. The Objections are partially SUSTAINED to the extent set forth herein.
2. Subject only to the Respondents' right to challenge the amount of the Receivables as defined in the Memorandum Opinion and the Debtors' right to challenge the amount of the Administrative Expenses as defined in the Memorandum Opinion, the Debtors may setoff all Receivables as allowed under state law, pre and/or post-petition, against the Administrative Expenses before setting off against any pre-petition general unsecured claims.
3. The Debtors' right to object to any claim, including the Administrative Expenses, on any grounds that governing law permits is not waived and expressly reserved.
4. This Court retains jurisdiction to hear and determine all matters arising from or related to the Objections and this Order.

ENTERED: \_\_\_\_\_

/s/Kevin R. Huennekens  
UNITED STATES BANKRUPTCY JUDGE

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<sup>1</sup> The Memorandum Opinion sets forth the Court's findings of fact and conclusions of law pursuant to Rule 7052 of the Federal Rules of Bankruptcy Procedure. Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. *See* Fed. R. Bankr. P. 7052.